


FINAL GENERAL FUND BUDGET

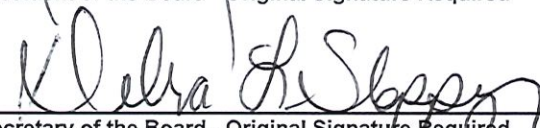
Fiscal Year 2023-2024


General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2023




President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

PAUL S CARR

Contact Person

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Extn :512

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Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Curwensville Area SD	COUNTY : Clearfield	AUN : 110171803
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)?

Yes

☐

No

☒

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$19928495
Ending Unassigned Fund Balance	\$2670007
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	13.39%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.


Yes

☒

No

☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/22/2023
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Curwensville Area SD	County : Clearfield	AUN Number : 110171803
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6/22/2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Balance to be used for future years expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Balance to be used for future years expenditures.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	7,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,945,626	
0850 Unassigned Fund Balance	180,449	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,126,075</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,559,218	
7000 Revenue from State Sources	13,674,250	
8000 Revenue from Federal Sources	438,959	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$18,672,427</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$23,798,502</u>

LEA : 110171803 Curwensville Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,260,385
6113 Public Utility Realty Taxes	4,232
6114 Payments in Lieu of Current Taxes - State / Local	12,500
6150 Current Act 511 Taxes - Proportional Assessments	790,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	230,000
6500 Earnings on Investments	36,267
6700 Revenues from LEA Activities	17,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	187,834
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	1,000
REVENUE FROM LOCAL SOURCES	\$4,559,218
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,661,421
7160 Tuition for Orphans Subsidy	30,000
7220 Vocational Education	54,439
7271 Special Education funds for School-Aged Pupils	958,986
7311 Pupil Transportation Subsidy	635,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	588,199
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,100
7340 State Property Tax Reduction Allocation	443,846
7505 Ready to Learn Block Grant	224,051
7810 State Share of Social Security and Medicare Taxes	378,519
7820 State Share of Retirement Contributions	1,681,689
REVENUE FROM STATE SOURCES	\$13,674,250
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	368,494
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	42,913
8517 Title IV - 21st Century Schools	27,552
REVENUE FROM FEDERAL SOURCES	\$438,959
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,672,427

Act 1 Index (current): 6.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,260,385	
Amount of Tax Relief for Homestead Exclusions	<u>\$443,846</u>	
Total Approx. Tax Revenue:	\$3,704,231	
Approx. Tax Levy for Tax Rate Calculation:	\$4,107,200	
	Clearfield	Total

2022-23 Data		
a. Assessed Value	\$46,208,398	\$46,208,398
b. Real Estate Mills	88.7606	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$295,799,898	\$295,799,898
d. Assessed Value	\$46,272,783	\$46,272,783
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$4,101,485	\$4,101,485
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$4,101,485	\$4,101,485
(f Total * g)		
i. Base Mills Subject to Index	88.7606	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.00000%	89.00000%
k. Tax Levy Needed	\$4,107,200	\$4,107,200
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	88.7606	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,107,200	\$4,107,200
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,663,354
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,260,385
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,260,385	
Amount of Tax Relief for Homestead Exclusions	<u>\$443,846</u>	
Total Approx. Tax Revenue:	\$3,704,231	
Approx. Tax Levy for Tax Rate Calculation:	\$4,107,200	
	Clearfield	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	94.1749	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,357,735	\$4,357,735
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$2,429.00	
Number of Homestead/Farmstead Properties	2090	2090
Median Assessed Value of Homestead Properties		\$10,713

Act 1 Index (current): 6.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,260,385
Amount of Tax Relief for Homestead Exclusions	<u>\$443,846</u>
Total Approx. Tax Revenue:	\$3,704,231
Approx. Tax Levy for Tax Rate Calculation:	\$4,107,200
	Clearfield
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$443,846	Lowering RE Tax Rate	\$0	\$443,846
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$443,846

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 110171803 Curwensville Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/22/2023 11:09:45 AM				Page - 1 of 1			
<u>CODE</u>							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Clearfield	46,272,783	88.7606	4,107,200			89.00000%	
Totals:	46,272,783		4,107,200	- 443,846	= 3,663,354	X 89.00000%	= 3,260,385
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						0	0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	710,000	710,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	80,000	80,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						790,000	790,000
Total Act 511, Current Taxes							790,000
Act 511 Tax Limit -->				295,799,898	X	12	3,549,599
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Clearfield	88.7606	88.7606	0.00%	Yes	6.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,355,505
1200 Special Programs - Elementary / Secondary	1,869,476
1300 Vocational Education	1,201,723
1400 Other Instructional Programs - Elementary / Secondary	134,999
Total Instruction	\$12,561,703
2000 Support Services	
2100 Support Services - Students	498,859
2200 Support Services - Instructional Staff	653,725
2300 Support Services - Administration	1,178,385
2400 Support Services - Pupil Health	251,712
2500 Support Services - Business	423,127
2600 Operation and Maintenance of Plant Services	1,585,227
2700 Student Transportation Services	786,423
Total Support Services	\$5,377,458
3000 Operation of Non-Instructional Services	
3200 Student Activities	538,874
Total Operation of Non-Instructional Services	\$538,874
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	4,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,446,465
Total Other Expenditures and Financing Uses	\$1,446,465
Total Estimated Expenditures and Other Financing Uses	\$19,928,500

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,439,995
200 Personnel Services - Employee Benefits		3,233,263
300 Purchased Professional and Technical Services		80,000
400 Purchased Property Services		42,000
500 Other Purchased Services		1,065,235
600 Supplies		412,552
700 Property		82,000
800 Other Objects		460
Total Regular Programs - Elementary / Secondary		\$9,355,505
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,058,644
200 Personnel Services - Employee Benefits		720,464
300 Purchased Professional and Technical Services		70,948
500 Other Purchased Services		544
600 Supplies		18,376
800 Other Objects		500
Total Special Programs - Elementary / Secondary		\$1,869,476
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		233,407
200 Personnel Services - Employee Benefits		198,193
400 Purchased Property Services		1,000
500 Other Purchased Services		749,622
600 Supplies		19,501
Total Vocational Education		\$1,201,723
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		75,250
200 Personnel Services - Employee Benefits		57,349
500 Other Purchased Services		1,200
600 Supplies		1,200
Total Other Instructional Programs - Elementary / Secondary		\$134,999
Total Instruction		\$12,561,703
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		229,817
200 Personnel Services - Employee Benefits		182,524
300 Purchased Professional and Technical Services		80,000
400 Purchased Property Services		1,920
500 Other Purchased Services		1,230
600 Supplies		3,368
Total Support Services - Students		\$498,859
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		338,545

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	265,204
400 Purchased Property Services	1,920
500 Other Purchased Services	265
600 Supplies	16,491
700 Property	30,800
800 Other Objects	500
Total Support Services - Instructional Staff	\$653,725
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	694,225
200 Personnel Services - Employee Benefits	357,747
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	3,840
500 Other Purchased Services	25,500
600 Supplies	21,672
800 Other Objects	15,401
Total Support Services - Administration	\$1,178,385
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	89,016
200 Personnel Services - Employee Benefits	60,996
300 Purchased Professional and Technical Services	98,500
500 Other Purchased Services	100
600 Supplies	3,100
Total Support Services - Pupil Health	\$251,712
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	202,784
200 Personnel Services - Employee Benefits	166,896
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	4,000
500 Other Purchased Services	14,000
600 Supplies	28,447
800 Other Objects	5,000
Total Support Services - Business	\$423,127
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	551,687
200 Personnel Services - Employee Benefits	375,040
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	252,800
500 Other Purchased Services	58,500
600 Supplies	162,200
700 Property	110,500
800 Other Objects	4,500
Total Operation and Maintenance of Plant Services	\$1,585,227
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	2,500
500 Other Purchased Services	779,923

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Description	Amount
600 Supplies	4,000
Total Student Transportation Services	\$786,423
Total Support Services	\$5,377,458
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	205,988
200 Personnel Services - Employee Benefits	84,792
400 Purchased Property Services	19,794
500 Other Purchased Services	94,150
600 Supplies	115,750
700 Property	9,000
800 Other Objects	9,400
Total Student Activities	\$538,874
Total Operation of Non-Instructional Services	\$538,874
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
600 Supplies	4,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	200,592
900 Other Uses of Funds	1,245,873
Total Debt Service / Other Expenditures and Financing Uses	\$1,446,465
Total Other Expenditures and Financing Uses	\$1,446,465
TOTAL EXPENDITURES	\$19,928,500

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	5,900,000	6,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,150,000	\$6,350,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,200,000	1,300,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$1,200,000	\$1,300,000
TOTAL CASH AND INVESTMENTS	\$7,350,000	\$7,650,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	12,421,000	11,421,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	720,000	720,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,524,000	4,524,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$17,665,000	\$16,665,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$17,665,000	\$16,665,000

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$17,665,000	\$16,665,000

Account Description	Amounts
0810 Nonspendable Fund Balance	7,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,670,002
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,870,002
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,877,002